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ABSTRACT

This document analyzes specific provisions of the Ohio bill that attempts to revise the state's system of school finance. The bill attempts to resolve differences in valuation, tax rate, and wealth while providing basic educational services as well as services to nonpublic schools and to handicapped and special students. On the negative side, the bill does little to solve the inherent inequalities of the property tax itself, does not address the problem of the cities that have to spend an excessive amount of their tax revenues on services other than education, does not resolve the differences in expenditures between rich and poor districts, does not keep pace with inflation, and does not address the question of how much per pupil expenditure is needed to provide a good education. On the positive side, the bill does allow low property valuation districts as much choice as more wealthy districts in deciding how much money to provide for their schools, does provide incentive for poor property wealth districts to increase their tax rates, does compensate for economic and enrollment changes, and does facilitate longer range planning. (Author/IRT)

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AN ANALYSIS OF SENATE BILL 170, OHIO'S PLAN TO EQUALIZE SCHOOL FINANCE

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EA 007 754

OHIO'S EQUAL YIELD PLAN

In 1974 the Education Review Committee was established as a joint committee of the Ohio Senate and the Ohio House of Representatives. The purpose of this committee was, primarily, to study the system of school finance in Ohio, and to make reccommendations as to how the system could be restructured so as to be more equitable. The committee found the Foundation Program Law (1) to have the following problems:

1) The formula fails to compensate fully for the variations in resources available.

2) Some schools can fund way above the state average with only a very low degree of self taxing effort.

3) Other school districts, because of low valuation, can raise only modest expenditures per pupil; even with high taxes,

4) The present system offers only small incentive to property poor districts to increase their tax rates, since, compared with wealthy districts, poor districts bring in relatively few additional revenues for each additional mill of tax effort.

5) The formula fails to adjust adequately for changing economic conditions. For example: as property valuation goes down, so does revenue for the schools.
(2)

Additional problems included the fact that two counties with approximately the same valuation could reive different amounts of aid because of assessment differences.* To illustrate this; Graham Local School District, although levying 27.36 mills, is only making a tax effort of 23.69 mills when the rate is adjusted. (see p.5) (2,3)

* This problem is being alleviated somewhat as a 1969 ruling requiring all counties to assess at 35% phases in.

To illustrate the basic problem with the variations in resources, consider the following situation. District A has a per-pupil valuation of $10,000; District B $30,000. To spend $831 per pupil District A would have to levy 42.1 mills while District B need only levy 24.7 mills. (4)

Summary of Ohio Senate Bill 120

Sec. 117.05 (B)

Requires the state auditor to adopt a uniform system of accounting for the schools. Required in order to better analyze the direct and indirect cost of all school activities.

Sec. 3301.07 (J)

Provides for the adoption of rules and standards for an educational assessment program to be administered by the State Department of Education.

Sec. 3301.13

Directs the administering of the assessment program. A variety of age levels and subjects will be surveyed. Provides for an advisory committee to aid in developing plans and standards.

Sec. 3301.132

Requires the Department of Education to collect and analyze data on each new program to determine its effectiveness. Grants access to any resident of the state to results.

Sec. 3311.30 PRESENT IN THE SENATE VERSION ONLY- DELETED BY THE HOUSE IN THE FINAL VERSION.

Required the dissolution of districts that would gain greater than $100,000/pupil as the result of the installation of certain public utilities.

The rationale behind this section was that the equal yield program could not possibly compensate for inequities created by such massive increases in valuation. For example; Benton Salem school district, with an ADM of 2,346, will realize an increase of $319,000/pupil : Contrast this with its neighbor, Danbury Local with a total per pupil of $21, 785, or with Western Local (Pike County(5)with a per pupil of $3458. The optimum plan would have been to recapture these excess funds and distribute them equitably. The Senate planned to force the incorporation of such districts into neighboring

districts. The house did nothing about the problem.

Sec. 3313.17 (D)

Requires local boards to adopt a policy for the use of school facilities by the public.

Sec. 3313.94

The board must issue an annual report of school progress.

This section is designed to enhance the participation of local citizens in school affairs.

Sec. 3317.01 (A) (D)

Sets required millage for participation at 20 mills including Joint Vocational School millage. (Senate did not include)
Also states restriction that all funds allocated under this chapter be for operating expenses only.

Sec. 3317.02

Defines terminology.
"Valuation Adjustment Factor"
Obtained by taking the average sales assessment ratio for the county in question and dividing it into the average sales assessment ratio for all reappraised counties (since 1971) which will yield a per_centage. A county that has completed reappraisal has an adjustment factor of one.

This factor is aimed at adjusting inequities caused by differences in assessment between counties. The Senate version would have adjusted taxable value to 35%. This version (House) will actually adjust taxable value to around 30%, because of the sales assessment ratio s of reappraised counties. Therefore inequities will still remain, althoug h not as severe.

"Equalized Taxable Value"
Is obtained by multiplying the valuation adjustment factor by the taxable value of all real property, including public utilities. Add to this taxable value of tangible personal property.

"ADM"

Average Daily Membership includes one-half of the kindergarten and one-fourth of the J.V.S. students.

If the average ADM over the current year and the two years preceding such average shall be the current year ADM.

The use of the average ADM will help offset the problems many districts are facing due to declining enrollments, helping to spread effects over several years to facilitate more efficient planning.

"State Equalized Mills"

Obtained by dividing the total property taxes (certified by BTA) by the Equalized Taxable Value .

Use of these mills will help solve the situation that counties that assess at a low rate appear to be poor and receive more aid than higher assessing districts, which appear to be rich and receive less aid for the same tax rate. (2) For example; Conneaut Area City (Ashtabula, reappraised) has an actual millage rate of 26.40. The adjustment factor is 1.00, therefore the equalized mills are 26.40. Ripley-Union- Lewis however, (Brown county-not under 35% rule) although it has an actual millage rate of 26.20, when equalized, is only making a tax effort of 21.64mills. (3,5)

"Basic State Aid"

Using S-F 12.(appendix) The amount on Line 19, minus Line 16, plus Line 14, Minus Line 3 if Line 7 is greater than Line 8, minus Line 4.

Sec. 3317.021

The Bureau of Tax Appeals will certify to the Dept. of Ed. before June 1 each year for each district;

1) taxable value
2) valuation adjustment factor
3) Taxable value of tangible personal property.
4) total property tax rate (current expenses) including J.V.S.
5) state equalized mills for each district

Sec. 3317.022

The Formula for the distribution of state aid.

A.($48 - Local Yield/pupil/mill) X ADM X 20

Plus, if a positive amount,
($42 - Local Yield/pupil/mill) X ADM X number of state equalized mills in excess of 20 but not exceeding 30.

B. If the amount computed in (A) is equal to or greater than Basic State Aid, calculate for the district the sum of;

1) Basic State Aid; plus

2) 26% of the amount, if any , by which the amount computed under (A) exceeds Basic State Aid.

If the payment computed is less than Basic State Aid, the district shall be paid such payment, plus one-half the difference between the payment and Basic State Aid,

C.& D. VETOED BY THE GOVERNOR

They read as follows;

Compute the total change in basic state aid calculated in division (A) of this section as a result of changes from the previous year in operating millage, ADM, and the total taxable value of all school districts.

The amount paid to each school district shall be the sum of the amount calculated for it under division (B) of this section times the quotient obtained by dividing the sum of the amounts for all school districts calculated under divisions (B) and (C) of this section by the sum of the amounts for all school districts calculated under (B).

The effect of division (C) and (D) was to help maintain state dollars for school support, since the rollback provision (see 5713.11) was retained by the House. So the governors action, because of rollbacks,"put almost every district in the position of having fewer total state-local dollars each year unless prop-

erty taxes are increased.(6)

The majority of school districts will receive aid under the formula. Only 12 districts in Ohio exceed $50,000 in property value per pupil. Districts such as Western Local with only $3,458 per pupil will benefit considerably, an additional 83 dollars per pupil in'76 over '75. (5)

Note that the formula equalizes only to 30 mills. Any millage beyond 30 yields only the local per pupil per mill. This will result in a district like Warren Heights at (35,908 dollars/ pupil) being able to raise (for debt retirement, capital improvement, operating expenses) approximately $360/ pupil with an additional 10 mill level. A district such as Western Local can only raise $ 35 per pupil with the same levy. Note also that millage for capital improvement and debt service is notequalized at all, putting some districts permanently behind. Characteristics exactly like these were declared unconstitutional under several state constitutions.

*A glance through financial data for 75(5) shows districts are levying between 3 and 12 mills for debt retirement.

Sec. 3317.023 VETOED

This section provided for penalities for districts employing fewer than one teacher/25 pupils and fewer than 5 educational service personnel for each 1,000 pupils in ADM. Incentives were provided for districts to employ well-trained, experienced teachers.

The effect of this veto is to remove any inducement for districts to employ more experienced and better trained teachers. Districts will be better off to employ teachers with minimum training levels and experience. (6)

Also districts cannot be penalized (unless they violate

State Dept. of Ed. standards) for large class size,"nor can they be penalized for failure to employ librarians, counselors, nurses, visiting teachers, and elementary art/music/phys. ed. teachers."

(6)

Sec. 3317. 024

Additional monies shall be appropriated for the following education programs.

(A) an amount for transportation of physically and emotionally handicapped children ; home instruction for physically or emotionally handicapped children and special instructional services for these children. Program to be controlled by the State Dept. of Ed.

(B) an amount for each island school district and each joint state school district for the operation of each high school and each elementary school maintained within each such district.

(C) an amount for each school district operating classes for children of migrant workers who are unable to be in Ohio for a full year.

(D) an amount foreach district with guidance testing and counseling programs.

(E) an amount for emergency purchase of school buses.

(F) an amount to eligible school districts for a program for educationally and culturally disadvantaged pupils, up to $200 times the number of pupils on ADC. District must contain fifty such residents or 5% of ADM.

(G) A Disadvantaged Pupil Impacted Aid Program. Provides an amount, free of categorical restrictions, for districts with at least 600 students receiving Aid to Dependent Children or 10% or greater of ADM.

This payment replaces the Municipal Overburden and ranges from $7.50 per pupil (entire ADM) to $71.50 per pupil for districts with 42.5% or greater ADC students.

(H) an amount for adult basic literacy education.

(I) an amount for the approved cost of transporting Educally mentally retarded pupils whom it is impossible to transport by regular school bus.

(J) an amount for conducting driver education courses at high schools.

(K) an amount for transportation operating costs.

(L) an amount to assist in providing free lunches to needy children

(M) An amount for each approved vocational unit in the district. The amount is the teachers salary (minimum salary) plus 15% of the allowance , plus $4,000 or 105% of the amount paid in fiscal year '75 per pupil times the ADM. A payment is also authorized for students in liscensed proprietary schools.

(N) an amount for each approved unit for deaf, blind, emotionally disturbed , etc.; calculated similar to M.

(O) an amount for each approved unit for the gifted, child study, occupational or physical therapy, speech and hearing, special education supervisors and special education coordinators. The amount shall be the teachers minimum salary, plus 15% plus $870.

(P) an amount to each district for each pupil attending a chartered non-public elementary or high school in the district. (see 3317.06)

(Q) an amount for supplemental salary allowances for each certificated employee, excluding superintendent and principals, for extended service.

also provisions are made for emergency aid necessitated by destruction or necessary closing of a school due to fire flood, or other calamity or because of a severe reduction in valuation for school purposes.

As the Education Review Committee stated, "...categorical aid should help offset the extraordinary costs in school districts where economic, social, and geographic factors cause education related costs to be higher than average."(2) They felt that a second purpose should be to encourage expansion of programs and improvements of quality. (2) Wynkoop (7) noted that one of the guidelines established by the courts was the state should make different resources to meet differences in the needs of children.

Ohio has met these needs through extensive categorical aid. (other states have used weighting factors-Utah) Of course the aid is dependent on regulations set up by the State Dept. of Education and proper funding. The Disadvantaged Impacted Pupil Aid will provide needed aid to districts that were not covered under the old Municipal Overburden plan. The new approach will provide aid to 69 school districts as opposed to 9 under MOB.(8)

Sec. 3317.025

An involved section that primarily provides aid to districts that are unable to collect taxes from bankrupt railroads and/or strip mining property involved in legal proceedings.

Sec. 3317.026

Provides for the recalculation of the current years fiscal payment:will be computed using increased operating mills effective January 1. The second half of the year (fiscal) the district will receive funds based on the new tax rates.

This will allow districts to take immediate advantage of newly voted levies.

Sec. 3317.06

Moneys paid to school districts under division (P) of sec. 3317.024 shall be used for the following independent and fully severable purposes.

Included in divisions A-L; (language much abbreviated)

(A) secular textbooks, approved by the state- also in this division is the method of application for loaned items.
(B) instructional materials such as are available in public schools in the district.
(C) instructional equipment as in (B) authorizes clerical personnel to administer lending program.
(D) speech and hearing services, to be provided IN the non-public school.
(E) physician, nursing, dental, optometric services. to be provided IN the non-public school
(F) diagnostic psychological services, provided as above.
(G) therapeutic psychological and speech and hearing services. These services to be provided OFF the non-public school grounds, in public school, public centers or in mobile units.(transportation to be provided)
(H) guidance and counseling services. provided as in (G)
(I) remedial services, as above
(J) standardized tests and scoring services as in use in the public schools of the state.
(K) programs for the deaf,blind, emotionally disturbed, crippled and physically handicapped. provided as (G,H,I)
(L) field trip transportation and services as are provided to public school students in the same district.

Transportation costs as specified in divisions G,H,I,and K will be provided for from General Funds and not transportation aid.

Additional,extensive, (see pages 47-50 of bill) language prohibits supplying services not available in the public district. Also specifically prohibits use of materials or services in religious excercises or courses, training or other activity.

This is an impressive attempt to provide needed services to non-public school children. The House version is substantially

more detailed than the Senate version.(a result of the recent U.S. Supreme Court decision in the Pennsylvania case) The Senate version was essentially as the original section.

Removed from the original text was language refering to "educational grants" to be provided to parents of non-public school children, Greatly expanded and elaborated on was language refering to services and materials. Services and materials are to be supplied through individual requests by non-public pupils and parents; mediated by the non-public school.

Sec 3317.13 (C) VETOED BY THE GOVERNOR

The minimum salary section would have required an eventual minimum base salary of $8,900 dollars.

Because of the governor's veto, the only salary requirements that will be in effect will be those specified in the phase in language. (3317.51-52) As it stands now, the phase in salaries will be required for the next two years, then we would revert to the minimum salary schedule in effect before passage of this bill; a ridiculous situation which would give teachers a $2,000 raise over the next three years, and then a reduction equal to the raise. This also effects vocational education funding since it is tied to the minimum salary scale. Obviously, adjustments will need to be considered in the summer (or earlier) of 1977.

Sec. 3317.51-53

These sections specify requirements for the phase in period. (Please note that language referring to class size, educational service personnel is presently under veto)

1975-1976

In the formula computations (page 6) the school district will receive 17% instead of 26% of the amount exceeding Basic State Aid.
The required Pupil-Teacher ratio is 28.57-1.
Educational service personnel is 2 per 1000
The base salary is &7,400.

1976-1977

The formula will be computed as specified in section 3317.023.
The required Pupil-Teacher ratio is 27.78-1.
Required educational service personnel; 3 per 1000 ADM
Base salary of $7,900.

1977-1978

The formula will be computed as specified in section 3317.023.
The required Pupil-Teacher ratio is 26.32-1.
Required educational service personnel; 4 per 1000 ADM
Base salary of $8,400.

Included in these sections is a guarantee to all districts of no loss for two years. The Senate contained a 50% loss in the second year for districts funded under 1975 levels.

The Senate version percentages (23% in 76-77, 45%in 77-78) provided a greater increase than the House version, causing problems in planning for some districts. The increases in categorical funding throughout the bill made by both the Senate and House compound the problems.

Part of the rationale behind the whole bill was to increase the long range planning ability of school districts. The House version only allows planning ahead for two years.

Sec. 5713.11

In any year the total taxable value of real property in any taxing district increases for any reason other than the addition of improvements to the tax list, each of the districts voted levies that is in effect for that year or was approved by the voters in that year shall be adjusted downward by the budget commission in the same proportion in which the property valuation in the taxing subdivision increased. To be further adjusted in the following year if necessary.

The Senate version eliminated rollbacks following the completion of sexennial reappraisal. " There shall be no further

reduction or adjustment of the tax rates of additional voted levies for city, local and exempted village school districts due to any increase in valuation in subsequent years regardless of cause" (Senate version) Elimination of rollbacks would provide a hedge against inflation for school districts instead of keeping them in the position of having to ask for property tax increases to cover rising costs while revenues stay stable.

The reinstatement of rollbacks by the House would have been partially compensated for by divisions (C) and (D) of section 3317.022.(page 6) However, these paragraphs were vetoed, leaving school districts where they started. John Hall, the chief lobbyist for the Ohio Education Association, estimated that the retention of the rollback could cost local districts as much as $60 to $80 million in the next biennium. He maintained that much in state aid alone would be lost because the formula for aid is based on local millage. A good point.

Sec. 5747.04 VETOED

Adopts a rule requiring that each taxpayer indicate his school district of residence on his tax return.

The Education Review Committee made the observation that a district with high property valuation does not necessarily have a high average income, and vice versa. It follows from this that persons in such districts (low income) would generally be less willing to increase their property tax millages. (2) Obviously it would be desirable to make state aid allocation more in tune with the abilty to pay of the local district. Mary Schloss, Finance Committee chairman of the Cincinnati Board of Education said. (9) " You don't have equality (among school districts) until you take income into account." (quoted in The Cincinnati Enquirer) In the same article Cincinnati school officials noted

that , although the tax base for the city is 1.9 billion, the median family income is low.($8894) This makes it unlikely that the voters will up their taxes. Cincinnati (at 28.54 mills) has the lowest levy of Ohio's eight largest cities.(9)

The language in the section itself only makes it possible to collect the data necessary for any adjustment in the formula.

Sec.5747.04, section 7

This section requires school boards to increase the salaries of nonteaching employees the same percentage as teachers, if the board has to increase teachers salaries to comply with the new minimum salary schedule.

Even though the minimum salary schedule was vetoed, this section will apply under the phase in salary increases.

Sec. 5747.04,section 8

This section contains the language guaranteeing no loss of funds below the basic aid amounts provided in fiscal year 1974-75.

The difficulty with "save harmless" provisions such as this is they serve to tie up funds that could be used to help bring low districts up closer to parity.

Sec. 5747.04 section 9 VETOED

Allows the State Superintendent of Public Instruction to accept proposals from district boards of education to establish one urban education pilot project within a school attendance area; encompassing a high school and its feeder elementary and junior high schools. Out of these proposals one area will be selected to serve as a pilot project area.

The purpose (stated in act) of the pilot project provided for by this act is to combine rehabilitative, preventive, and developmental programs in a coordinated and systematic school and community effort to test the impact of a maximal educational program for disadvantaged students. ... to facilitate the use of the school as an institution that widens the range of future educational and vocational choices available to students.

This would seem to be an admirable attempt by Ohio to improve the efficiency of the education of disadvantaged students. The veto kills the attempt.(through this avenue)

Additional notes:

The House deleted from the Senate version language eliminating the certification of the clerk, superintendent and president of the board.

It also deleted the change made in the definition of "Open for Instruction " by the Senate. The requirement for 2/3 of the students and teachers to be present for a "day of school" was deleted.

Summary and Comments.

Negative aspects; (in addition to ones previously noted)

1) The plan does little to solve the inherent inequalities of the property tax itself.

2) Despite the Impact Aid, the bill does not address a major problem faced by the cities. Cities are forced to spend approximately 55% of their tax revenues on services other than education, suburbs spend less than 45%.(10 Considering education tax rates as a measure of local effort is inaccurate. Cities (Cincinnati) often have,on top of heavy demand for services, a low average-income population unwilling (and unable) to levy high tax rates. Include with the rest the fact , as Berke discovered in New York State (10) cities have pupil populations with more than twice as many children scoring at least two grade levels below the state norms. (10)

3) As noted before, high property value districts can continue to maintain large differences in relation to the poorer districts in terms of per-pupil expenditures. (because of equalization only to 30 mills, guarantees, no capital outlay equalization)

4) Discrimination will still exist on the basis of where a person lives. (a high or low taxing district) This situation as been declared unconstitutional under several state constitutions similar to Ohio's.

5) The enigmatic question remains concerning how much money per pupil is required to give him a "good education". (other things being equal) It is answered indirectly since, as the bill now stands, it guarantees districts $960 per pupil in (20mills) 1976-77.(It actually doesn't provide this since only 26% of the difference between basic aid (75) and the formula is provided.)

6) Inflation is ahead of the guaranteed amounts, especially in light of the rollback provisions.

7) To summarize this section it is instructive to refer to Berke's comments on equalization in general.

> One; In school districts that are not highly urbanized and do not have large numbers of disadvantaged pupils, structural imperfections dilute the equalization effects of the aid formulas, imperfections such as 'floors,' which assure that all districts regardless of their wealth receive some state aid, 'ceilings', which prevent some of the poorest districts from receiving enough state aid to bring them to the average expenditure level, and 'save harmless' provisions, which insure that no district will receive less aid than the year before....
>
> Two; In large city and other high-density districts, equalization has failed because state measures of community wealth are insensitive to the problems of intense urbanization.
>
> Three; Regardless of the type of district, equalizing aid effectively offsets disparities only if it constitutes a high proportion of total revenues. Since,on the average, only 42% of revenues are provided by state aid,(Ohio-approx 40%) equalization funds are frequently insufficient to compensate for variations in local resources. (10)

Positive aspects;

1) The formula will basically allow low property valuation districts as much choice (to 30 mills) as more wealthy districts in deciding how much money to provide for their schools. (2)

2) The formula will provide incentive for poor-property wealth districts to increase their tax rates, thus providing better quality education. (assuming the relationship) (2)

3) The plan will help compensate for economic and enrollment changes. If the tax base of a district declines, the district will still be able to realize the same total dollars per-pupil. (or to the guarantee limit) (2)

4) The inclusion of Joint Vocational School millage in the minimum millage required allows for a better measure of the districts total effort.

5) Longer range planning is facilitated.

6) The Education Review Committee felt that legislation should be passed that would;

A. Provide financial stability and predictability to local school districts.

B. Direct state support precisely to the state's most urgent educational needs.

C. Link educational opportunity to the willingness of local citizens to exert tax effort in support of schools rather than the happenstance of local property-tax wealth.

D. Provide incentives to citizens to exert local tax effort in support of schools.

E. Assure that the burdens of taxation for school support fall equitably upon all citizens.

F. Increase the state's share of school support.

G. Encourage precise assessment of educational needs, better evaluation of instructional programs, and more extensive reporting of school progress.

H. Facilitate the most efficient and equitable use of public school facilities for public and community service.

(2)

The bill passed makes beginnings in each one of these areas, some changes very significant, others less so. (or so diluted as to be ineffective) At the very least Senate Bill 170 is an excellent basis for further modification as needs become apparent.

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APPENDIX

SAMPLE FORM SF-12, State of Ohio(Am. Sub. HB 86)

1. KINDERGARTEN ADM X $330 (EXCLUDE ADM LINE 11) _____

2. GRADES 1-12 ADM X $660 (EXCLUDE FTE ON LINE 10 and ADM on LINE 11; INCLUDE 25% OF DISTRICT'S PUPILS ATTENDING A JOINT VOCATIONAL SCHOOL) _____

3. APPROVED CHILD STUDY, OCCUPATIONAL OR PHYSICAL THERAPY, SPEECH AND HEARING, SUPV. AND COORDINATORS OF SPECIAL EDUCATION ,(UNITS) 4.90 (SALARY ALLOWANCE PLUS 15% PLUS $600 FOR EACH UNIT) _____

4. APPROVED EXTENDED SERVICE. _____

5. TOTAL BASIC PROGRAM COST (SUM OF LINES 1,2,3, and 4) _____

6. 25.0 mills X TAX VALUATION OF DISTRICT _____

7. STATE SHARE BASIC PROGRAM COST (LINE 5 MINUS LINE 6) _____

8. MINIMUM STATE SUPPORT FOR BASIC PROGRAM (ADM ON LINES 1 and 2 MINUS 50% OF KDG. ADM LINE 1 X AMOUNT PER PUPIL USED UNDER DIVISION (B) OF SECTION 3317.02) (ADM X AMOUNT PER PUPIL) _____

9. BASIC STATE SUPPORT (LARGER OF LINES 7 AND 8) _____

10. APPROVED VOCATIONAL UNITS (FTE) (SALARY ALLOWANCES PLUS 15% PLUS $4000 PER UNIT) (INCLUDES PROPRIETARY ADM X $987.06) _____

11. APPROVED DBECN AND EMR CLASSES (SALARY ALLOWANCE PLUS 15% PLUS $4000 PER UNIT) _____

12. APPROVED TRANSPORTATION _____

13. MUNICIPAL OVERBURDEN (ADM X $42.50 FOR DISTRICTS EQUAL TO OR EXCEEDING 70,000 ADM RECEIVING (20%) ADC; ADM X $32.50 FOR DISTRICTS EQUAL TO OR EXCEEDING 20,000 ADM AND FOR DISTRICTS HAVING 20,000 OR MORE ADM WITH MORE THAN 50% EDUCATIONALL DISADVANTAGED ENROLLMENT) _____

14. ADJUSTMENTS FOR:
   (A) NUMBER OF CLASSROOM TEACHERS _____
   (B) TRAINING AND EXPERIENCE OF CLASSROOM TEACHERS _____
   (C) SUFFICIENT EDUCATIONAL SERVICE PERSONNEL _____

15. NONPUBLIC SERVICES AND MATERIALS _____

16. TOTAL SPECIAL PROGRAM COSTS IN PUBLIC SCHOOLS AND ALL TRANSPORTATION COSTS (SUM OF LINES 10,11,12,13, 14) _____

SF-12 continued,

17. TOTAL PUBLIC SCHOOL SUPPORT CALCULATION (LINE 9 PLUS 16) _____

18. OTHER GUARANTEES (SPECIFY _____
    (A) REAPPRAISAL, SECTION 3317.04 _____
    (B) REAPPRAISAL, SECTION 42 _____
    (C) REAPPRAISAL, SECTION 48 _____
    (D) CONSOLIDATION, SECTION 3317.04 _____
    (E) FISCAL YEAR 71- SECTION 41 _____
    (F) FISCAL YEAR 73- SECTION 45 _____
    (G) HB 475 PLUS 10%- SECTION 45 _____
    (H) SECTION 47 _____

19. TOTAL STATE SUPPORT (LARGER OF LINES 17 OR 18) _____